The Chhattisgarh (Adhosanrachna Vikas Evam Paryavaran) Upkar Adhiniyam, 2005

Act 7 of 2005

Keyword(s):
Cess, Infrastructure Development Fund, Environment Fund, Proceeds of Infrastructure Development Fund, Proceeds of Environment Cess

अनुसूची-दो
(धारा 4 देखें)

अ. क्र. (1)	भूमि का वर्गीकरण (2)	पर्यावरण उपकर की दर (3)
1.	कोयले तथा लौह अयस्क खनि पट्टों के अंतर्गत आच्छादित भूमि पर.	वार्षिक खनिज प्रेषण पर 5 रुपये प्रतिटन
2.	उपरोक्त (1) के अलावा खनि पट्टों के अंतर्गत आच्छादित भूमि पर.	वार्षिक देय रायल्टी को 5 प्रतिशत राशि
3.	उपरोक्त (1) तथा (2) के अंतर्गत आच्छादित भूमि के अलावा भूमि पर.	वार्षिक देय भू-राजस्व या भू-भाटक, यथास्थिति, की राशि का 5 प्रतिशत.

रायपुर, दिनांक 26 मई 2005

क्रमांक 4646/21-अ/प्रारुपण/04.—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में छत्तीसगढ़ (अधोसंरचना विकास एवं पर्यावरण) अधिनियम, 2005 (क्र. 7 सन् 2005) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्द्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
विमला सिंह कपूर, उप-सचिव.

CHHATTISGARH ACT
(No. 7 of 2005)

CHHATTISGARH (ADHOSANRACHNA VIKAS EVAM PARYAVARAN) UPKAR ADHINIYAM, 2005

An Act to provide for levy of cess on land for raising funds to implement infrastructure development projects and environment improvement projects.

Whereas it is expedient to provide for additional resources for augmenting the development activities and improvement of environment in the State.

Be it enacted by the Chhattisgarh Legislature in the fifty sixth year of the Republic of India as follows :—

Short title, extend and Commencement.

1. (1) This Act may be called Chhattisgarh (Adhosanrachna Vikas Evam Paryavaran) Upkar Adhiniyam, 2005.

(2) It extends to the whole of State of Chhattisgarh.

(3) It shall come into force on the date of its publication in the Official Gazette.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) "cess" means the infrastructure development cess levied under section 3 or the environment cess levied under section 4 of this Act;

(b) "infrastructure development fund" means the fund established under section 3 of this Act;

(c) "environment fund" means the fund established under section 4 of this Act;

(d) "mining lease" means a lease granted under the Mines and Minerals (Development and Regulation) Act, 1957 (No. 67 of 1957);

(e) "prescribed" means prescribed by rules made under this Act;

(f) "proceeds of infrastructure development cess" means the proceeds of cess levied under section 3 of this Act;

(g) "proceeds of environment cess" means the proceeds of cess levied under section 4 of this Act;

(2) The words and expressions used in this Act, but not defined therein, shall have the meaning respectively as assigned to them in the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) and the Mines and Minerals (Development and Regulation) Act, 1957 (No. 67 of 1957).

Infrastructure development cess.

3. (1) On and from the date of commencement of this Act, there shall be levied and collected an infrastructure development cess on all lands on which land revenue or rent, by whatever name called, is levied.

Provided that infrastructure development cess shall not be levied on land which for the time being is exempt from payment of land revenue or rent, as the case may be.

(2) The infrastructure development cess shall be levied at the rate specified in Schedule-I.

Environment cess.

4. (1) On and from the commencement of this Act, there shall be levied and collected an environment cess on all lands on which land revenue or rent, by whatever name called, is levied.

Provided that environment cess shall not be levied on land which for the time being is exempt from payment of land revenue or rent, as the case may be.

(2) The environment cess shall be levied at the rate specified in Schedule-II.

Infrastructure Development Fund.

5. (1) There shall be established a fund to be called Infrastructure Development Fund.

(2) The infrastructure development fund shall consist of,—

(a) the proceeds of infrastructure development cess,
(b) any sum granted by the State Government, and
(c) any other sum received from any source whatsoever.

(3) The infrastructure development fund shall be utilized by the State Government for implementation of such infrastructure development projects in the State of Chhattisgarh as may be prescribed.

6. (1) There shall be established a fund to be called Environment Fund. **Environment Fund.**

(2) The environment fund shall consist of,—

(a) the proceeds of environment cess;
(b) any sum granted by the State Government; and
(c) any other sum received from any source whatsoever.

(3) The environment fund shall be utilized by the State Government for implementation of such environment projects in the State of Chhattisgarh as may be prescribed.

7. (1) Cess levied under section 3 and 4 of the Act shall be assessed in such manner as may be prescribed. **Assessment and collection of cess.**

(2) The cess levied under this Act shall be collected as an arrear of land revenue and provisions of the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) shall apply *mutatis mutandis* for such collection and recovery.

8. (1) The State Government may, by a notification to be published in the Official Gazette, amend any Schedule to this Act for revising the rate of any cess: **Amendment of Schedules.**

Provided that the rate of any cess shall not be revised more than once in any consecutive period of three years.

Provided further that the rate of any cess shall not be increased by more than fifty percent of the existing rate by any notification to be issued under this sub section.

(2) Every notification issued under sub section (1) shall be laid immediately before the Legislative Assembly of the State if it is in session, and if it is not in session, in the session immediately following the date of such notification.

9. (1) The State Government may make rules for carrying out the purposes of this Act. **Power to make rules.**

(2) Every rule made under this Act shall be laid immediately before the Legislative Assembly of the State if it is in session, and if it is not in session, in the session immediately following the date on which such rule is notified.

SCHEDULE-I
(See section 3)

S. No. (1)	Classification of Land (2)	Rate of development cess (3)
1.	On land covered under coal and iron ore mining leases.	Rupees 5 on each tonne of annual dispatch of mineral.
2.	On land covered under mining leases other than (1) above.	5 percent of the amount of royalty payable annually.
3.	On land other than land covered under (1) and (2) above.	5 percent of the amount of land revenue or rent, as the case may be, payable annually.

SCHEDULE-II
(See section 4)

S. No. (1)	Classification of Land (2)	Rate of environment cess (3)
1.	On land covered under coal and iron ore mining leases.	Rupees 5 on each tonne of annual dispatch of mineral.
2.	On land covered under mining leases other than (1) above.	5 percent of the amount of royalty payable annually.
3.	On land other than land covered under (1) and (2) above.	5 percent of the amount of land revenue or rent, as the case may be, payable annually.

संचालक, मुद्रण तथा लेखन सामग्री, छत्तीसगढ़ द्वारा शासकीय क्षेत्रीय मुद्रणालय, राजनांदगांव से मुद्रित तथा प्रकाशित—2005.